

**PENGARUH KUALITAS SUMBER DAYA MANUSIA, SISTEM
PENGENDALIAN INTERNAL DAN PARTISIPASI ANGGOTA
TERHADAP KINERJA KOPERASI PADA KOPERASI PEGAWAI
NEGERI KABUPATEN BULELENG**

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ABSTRAK

Penelitian ini bertujuan untuk (1) Mengetahui Pengaruh Kualitas Sumber Daya Manusia Terhadap Kinerja Koperasi pada Koperasi Pegawai Negeri Kabupaten Buleleng. (2) Mengetahui Pengaruh Sistem Pengendalian Internal Terhadap Kinerja Koperasi pada Koperasi Pegawai Negeri Kabupaten Buleleng. (3) Mengetahui Pengaruh Partisipasi Anggota Terhadap Kinerja Koperasi pada Koperasi Pegawai Negeri Kabupaten Buleleng. Penelitian yang akan digunakan dalam penelitian ini adalah penelitian kuantitatif. Pengumpulan data dilakukan dengan menyebarkan kuesioner kemudian data tersebut diolah dengan menggunakan aplikasi SPSS. Data yang terkumpul akan diuji dengan analisis statistik deskriptif, uji instrumen, uji asumsi klasik dan uji hipotesis. Adapun hasil dari penelitian ini ialah ditemukan bahwa (1) Kualitas sumber daya manusia berpengaruh positif dan signifikan terhadap kinerja koperasi pegawai negeri Kabupaten Buleleng (2) Pengendalian internal berpengaruh positif dan signifikan terhadap kinerja koperasi pegawai negeri Kabupaten Buleleng (3) Partisipasi anggota berpengaruh positif dan signifikan terhadap kinerja koperasi pegawai negeri Kabupaten Buleleng.

Kata kunci : Kualitas SDM, Pengendalian Internal, Partisipasi Anggota, Kinerja

THE INFLUENCE OF HUMAN RESOURCES QUALITY, INTERNAL CONTROL SYSTEM AND MEMBER PARTICIPATION ON COOPERATIVE PERFORMANCE IN STATE SERVICES COOPERATIVES IN BULELENG DISTRICT

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ABSTRACT

This study aims to (1) determine the effect of the quality of human resources on the performance of cooperatives in civil servant cooperatives in Buleleng Regency. (2) Knowing the Effect of Internal Control Systems on Cooperative Performance in Cooperative Civil Servants of Buleleng Regency. (3) Knowing the Effect of Member Participation on Cooperative Performance in Cooperative Civil Servants of Buleleng Regency. The research that will be used in this research is quantitative research. Data collection was carried out by distributing questionnaires and then the data was processed using the SPSS application. The collected data will be tested by descriptive statistical analysis, instrument test, classical assumption test and hypothesis test. The results of this study found that (1) The quality of human resources had a positive and significant effect on the performance of civil servant cooperatives in Buleleng Regency (2) Internal control had a positive and significant effect on the performance of civil servant cooperatives in Buleleng Regency (3) Member participation had a positive and significant effect on the performance of civil servant cooperatives in Buleleng Regency.

Keywords: *Human Resources Quality, Internal Control, Member Participation, Performance*